

forfeit and pay one hundred dollars, recoverable on a warrant, before a justice of the peace, one-half to the person suing out the warrant, and one-half to the use of the State, to be paid over to the sheriff and accounted for as taxes.

SEC. 83. *Be it further enacted*, That every sheriff shall keep a record of the taxes collected by him from the clerks of the courts, and under schedule B, of the revenue act, and of all forfeitures, arrears from insolvents, double taxes, and taxes on unlisted subjects, and on or before the second Monday in August, shall deliver to the clerk of the county court, a statement setting forth all sums received to that date, not previously accounted for, the date of such receipt, the person from whom received, the amount received from each person, the subjects on which received, and the aggregate amount accompanied by an affidavit, taken and subscribed by him, before the clerk, and attested by him, that the statement is correct, and that no receipt has been omitted. And the clerk shall, before the third Monday in August, send a duplicate of said statement and affidavit to the Comptroller of the State, register the same in a book kept in his office for that purpose, and keep a copy of the same, posted in a conspicuous place in the court house, until the first day of January next ensuing.

Sheriff to keep record of taxes

SEC. 84. *Be it further enacted*, That the clerk, on application of the Sheriff, shall deliver to him a true abstract of such return, which the sheriff shall deliver to the Comptroller, when he settles his accounts; and if any sheriff shall fail to deliver such abstract to the Comptroller, the Comptroller shall add to the taxes for which such sheriff is liable, one thousand dollars, and so report his account to the Treasurer.

Clerk to give abstract to Sheriff.

SEC. 85. *Be it further enacted*, That if any clerk shall fail to perform any of the duties required in the preceding three sections of this act, or shall falsely certify to the abstract of the sheriff's return, he shall be deemed guilty

Penalty on Clerk.